



MEMORANDUM

Agenda Item 15(B)2

TO: Honorable Chairman Dennis C. Moss, and
Members, Board of County Commissioners

DATE: December 1, 2009

FROM: Honorable Harvey Ruvin, Clerk
Circuit and County Courts

SUBJECT: Errors, Insolvencies, Double
Assessments, and Discounts
for the 2007 Tax Rolls

Diane Collins, Acting Division Chief
Clerk of the Board Division

Diane Collins

For your review and approval, attached are the Recapitulations of Errors, Insolvencies, Double Assessments and Discounts for the 2007 Tax Rolls.

DC/fcd

November 13, 2009

Diane Collins, Acting Division Chief
Clerk of the Board
111 NW 1st Street, Suite 17-202
Miami, FL 33128

CLERK OF THE BOARD
2009 NOV 16 PM 12:58
DESK. CIRCUIT CLERK COUNTY COURTS
DADE COUNTY, FLA.
#1

Dear Ms. Collins

As per your request, attached please a signed copy of the 2007 Errors and Insolvencies Item prepared by the Tax Collector Office to be included on the BCC Agenda of Dec. 1st.

If any additional information is required, please contact me at 305-375-1653.

Sincerely,



Gerardo Gomez
Special Administrative Office 2

INSTRUCTIONS

TO TAX COLLECTORS:

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- (2) Do not list any item without showing the reason or code in the right-hand marginal column.
- (3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- (4) On exemptions specify whether widow, veteran, homestead, disability, etc.

I, Fernando Casamayor **RECAPITULATION** Miami Dade County, Florida,
 Tax Collector of _____

hereby certify that the within and foregoing is a true list of all **ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS** on the Assessment Roll for the year _____; that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually earned for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any of the items shown on this list.

I am, therefore, entitled to credit against the 2007 Assessment Roll in the following amounts:

Errors	County	\$ (86,710,846.82)
Insolvencies		\$ _____
Double Assessments		\$ _____
Discounts		\$ _____
Federal Bankruptcies		\$ 121,381,736.18
Others: (Specify)		\$ _____
		\$ _____
		\$ _____
Total		\$ 64,670,886.66

Dated this the _____ day of _____ 19____

 Tax Collector, Miami Dade County

TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of Miami Dade Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. Fernando Casamayor Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Errors		\$ (86,710,846.82)
Insolvencies		\$ _____
Double Assessments		\$ _____
Discounts		\$ _____
Federal Bankruptcies		\$ 121,381,736.18
Others: (Specify)		\$ _____
		\$ _____
		\$ _____
Total		\$ 64,670,886.66

Dated this the _____ day of _____ 19____

 Chairman

ATTEST:

 Clerk

 Member

 Member

 Member

INSTRUCTIONS

TO TAX COLLECTORS:

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- (2) Do not list any item without showing the reason or code in the right-hand marginal column.
- (3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- (4) On exemptions specify whether widow, veteran, homestead, disability, etc.

RECAPITULATION

I, Fernando Casamayor, Tax Collector of Miami Dade County, Florida,

hereby certify that the within and foregoing is a true list of all **ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS** and **DISCOUNTS** on the Assessment Roll for the year _____ that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually earned for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any of the items shown on this list.

I am, therefore, entitled to credit against the 1 <u>2007</u> Assessment Roll in the following amounts:		(18,766,432.86)
Errors		\$ _____
Insolvencies	City	\$ _____
Double Assessments		\$ _____
Discounts		\$ _____
Federal Bankruptcies		\$ _____
Others: (Specify)		\$ _____
Total		10,262,393.83

Dated this the _____ day of _____ 19____

Tax Collector, Miami-Dade County

TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

RECAPITULATION

Miami Dade

WE, the undersigned members of the Board of County Commissioners in and for the County of _____ Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. Fernando Casamayor Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

		(18,766,432.86)
Errors		\$ _____
Insolvencies		\$ _____
Double Assessments		\$ _____
Discounts		\$ _____
Federal Bankruptcies		\$ _____
Others: (Specify)		\$ _____
Total		10,262,393.83

Dated this the _____ day of _____ 19____

ATTEST:

Clerk

Chairman

Member

Member

Member

INSTRUCTIONS

TO TAX COLLECTORS:

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- (2) Do not list any item without showing the reason or code in the right-hand marginal column.
- (3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- (4) On exemptions specify whether widow, veteran, homestead, disability, etc.

Fernando Casamayor RECAPITULATION

Miami Dade

_____, Tax Collector of _____ County, Florida,
 hereby certify that the within and foregoing is a true list of all **ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS** on the Assessment Roll for the year _____ that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually earned for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any of the items shown on this list.

I am, therefore, entitled to credit against the 19____ Assessment Roll in the following amounts:

Errors	Non Advalorem	(701,808.34)
Insolvencies	\$ _____
Double Assessments	\$ _____
Discounts	\$ _____
Federal Bankruptcies	\$ _____
Others: (Specify)	\$ _____
Total	(701,808.34)

Dated this the _____ day of _____ 19____

 Tax Collector, **Miami-Dade** County

TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

RECAPITULATION

Miami Dade

WE, the undersigned members of the Board of County Commissioners in and for the County of _____ Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. _____ **Fernando Casamayor** Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Errors	(701,808.34)
Insolvencies	\$ _____
Double Assessments	\$ _____
Discounts	\$ _____
Federal Bankruptcies	\$ _____
Others: (Specify)	\$ _____
Total	(701,808.34)

Dated this the _____ day of _____ 19____

ATTEST:

 Clerk

 Chairman

 Member

 Member

 Member